

California State Income Tax Information

State Abbreviation:	CA
State Tax Withholding State Code:	06
Acceptable Exemption Form:	DE-4 or W-4
Basis For Withholding:	State or Federal Exemptions
Acceptable Exemption Data:	S, M, H / Number of Regular Allowances / Number of Allowances
TSP Deferred:	Yes
Special Coding:	Determine the Total Number Of Allowances Claimed field as follows: First Position – Enter the employee's marital status indicated on the allowance certificate. Enter M (married), S (single), or H (head of household). Second and Third Positions – Enter the total number of regular allowances claimed in Item 1 of the DE-4. If less than 10, precede with a zero. If no exemptions are claimed, enter 00. Determine the Additional Exemptions Claimed field as follows: First and Second Positions – Enter the number of allowances claimed in Item 2 of the DE-4. If less than 10, precede with a zero. If no allowances are claimed, enter 00.
Additional Information:	If the employee is using a W-4 in lieu of the California state DE-4, the information for the Additional Exemptions Claimed field should be noted on the W-4.

Withholding Formula ►(Effective Pay Period 5, 2009)◄

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes dental and vision insurance program, and flexible spending account – health care and dependent care deductions) from the amount computed in Step 1.
3. Add the taxable biweekly fringe benefits (taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages times 26 to obtain the gross annual wages.
5. Determine if the employee's gross annual wages are less than or equal to the amount shown in the Low Income Exemption Table below. If so, no income tax is to be withheld.

Low Income Exemption Table

Single		Married	Head of Household
	Exemptions	Annual Wages	
\$ ►12,226	0 or 1 ¹	\$ 12,226	\$ 24,452
	2 or more ¹	24,452◄	

¹ Number of **regular** allowances claimed on DE-4 or W-4

6. Determine the **additional withholding allowance for itemized deductions** (AWAID) by applying the following guideline and subtract this amount from the gross annual wages.
AWAID = \$1,000 x Number of **Itemized** Allowances Claimed for **Itemized** Deductions on DE-4 or W-4.

7. Subtract the standard deduction shown in the following table from the result of step 6 to determine the taxable income.

Standard Deduction Table

Single	Exemptions	Married Annual Wages	Head of Household
\$ ▶3,692	0 or 1 ¹	\$ 3,692	\$ 7,384
	2 or more ¹	7,384◀	

¹ Number of **regular** allowances claimed on DE-4 or W-4

8. Apply the taxable income computed in step 7 to the following table to determine the annual California income tax withholding.

**Tax Withholding Table
Single**

If the Amount of Taxable Income Is:		The Amount of California Tax Withholding Should Be:			Of Excess Over:
Over:	But Not Over:				
\$ 0	\$ ▶7,168	\$ 0.00	plus	1.0%	\$ 0
7,168	16,994	▶71.68	plus	2.0%	7,168
16,994	26,821	268.20	plus	4.0%	16,994
26,821	37,233	661.28	plus	6.0%	26,821
37,233	47,055	1,286.00	plus	8.0%	37,233
47,055	1,000,000	2,071.76	plus	9.3%	47,055
1,000,000◀	and over	90,695.65	plus	10.3%	1,000,000◀

Married

If the Amount of Taxable Income Is:		The Amount of California Tax Withholding Should Be:			Of Excess Over:
Over:	But Not Over:				
\$ 0	\$ ▶14,336	\$ 0.00	plus	1.0%	\$ 0
14,336	33,988	▶143.36	plus	2.0%	14,336
33,988	53,642	536.40	plus	4.0%	33,988
53,642	74,466	1,322.56	plus	6.0%	53,642
74,466	94,110	2,572.00	plus	8.0%	74,466
94,110	1,000,000	4,143.52	plus	9.3%	94,110
1,000,000◀	and over	88,391.29	plus	10.3%	1,000,000◀

Head of Household

If the Amount of Taxable Income Is:		The Amount of California Tax Withholding Should Be:				Of Excess Over:	
Over:	But Not Over:						
\$ 0	\$ ▶14,345	\$ 0.00	plus	1.0%		\$ 0	
14,345	33,989	▶143.45	plus	2.0%		14,345	
33,989	43,814	536.33	plus	4.0%		33,989	
43,814	54,225	929.33	plus	6.0%		43,814	
54,225	64,050	1,553.99	plus	8.0%		54,225	
64,050	1,000,000	2,339.99	plus	9.3%		64,050	
1,000,000◀	and over	89,383.34	plus	10.3%		1,000,000◀	

9. Determine the tax credit by applying the following guideline and subtract this amount from the result of step 8.

Tax Credit = ▶\$99◀ x Number of **Regular** Allowances Claimed on DE-4 or W-4

10. Divide the annual California income tax withholding by 26 to obtain the biweekly California income tax withholding.